IN THE

Supreme Court of the United States

October Term, 1956

No. 649

EARL ARTIS,

Petitioner,

v.

UNITED STATES OF AMERICA.

ON PETITION FOR A WRIT OF CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR THE SIXTH CIRCUIT

REPLY BRIEF FOR PETITIONER

The whole argument for the United States in opposition to the petition stands or falls on one completely erroneous statement of fact, to wit:

> "* * * This is so because any substantial withdrawal of non-taxable funds (i.e. return of capital) could come only from the opening bank-roll."
>
> (Brief in Opposition, Pg. 7)

This statement completely ignores the current income reported by the partnership in the years at issue (Petition, Pg. 11).

The brief for the United States relies for its support on the opening net worth of the petitioner for 1948 whereas the taxable years 1949 and 1950 are the years before the Court. This is compounding of confusion.

The whole argument of the brief in opposition, when taken with the record and petition illustrates the fact that only by disregard of the record and the law can an argument be made to support the action below.

Only through grant of certiorari in this case can the Supreme Court protect this and other taxpayer-partners from substantial and real injustice.

Respectfully submitted,

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